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--28. The liner according to claim 25, wherein the open-cell foam is hydrophilic.

--29. The liner according to claim 26, wherein the first layer of foam is treated to have reversible enhanced thermal properties.

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- --30. The liner according to claim 17, wherein the first and second layers of open-cell foam are treated to have reversible enhanced thermal properties.
- --31. The liner according to claim 20, wherein the open-cell foam is treated to have reversible enhanced thermal properties.
- --32. The liner according to claim 21, wherein the first and second open-cell foam materials are treated to have reversible enhanced thermal properties.--

REMARKS

Claims 12 and 13 have been canceled without prejudice or disclaimer. New claims 23-32 have been added. Claims 14, 16, 18 and 19 have been amended. Accordingly, claims 1, 2 and 9-11 and 14-35 are currently pending in the application.

Examination is respectfully requested.

Respectfully submitted,

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MARKED UP VERSION OF REWRITTEN CLAIMS

14. (Amended) A liner comprising:

an inner moisture transfer material; and
a layer of foam attached to the inner moisture
transfer material, the layer of foam being capable of
transferring moisture,

wherein the layer of foam is treated to have reversible enhanced thermal properties.

- 16. (Amended) The liner according to claim 15, wherein the <u>open-cell</u> foam is treated to have reversible enhanced thermal properties.
- 18. (Amended) The liner according to claim [15] <u>17</u>, wherein the first and second absorbent non-woven materials are apertured.
- 19. (Amended) The composite according to claim [17] <u>15</u>, wherein the non-woven material is apertured.